

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NORTH CAROLINA
RALEIGH DIVISION

IN THE MATTER OF:

CASE NUMBER:

Ann Marie McMaster

SS#: xxx-xx-6487

Mailing Address:

1210 Southerlund Road
Garner, NC 27529

Debtor.

09-05867-8-JRL

Chapter 13

**OBJECTION TO CLAIM OF
THE INTERNAL REVENUE SERVICE**

NOW COMES the debtor, through her attorney, and hereby objects to the allowance of the claim of the Internal Revenue Service (hereinafter "IRS") dated 8/20/2009 in the amount of \$18,090.64 and in support of such objection shows unto the Court the following:

1. That the above-referenced debtor filed a Voluntary Petition under Chapter 13 of the United States Bankruptcy Code on July 15, 2009, and John F. Logan is the duly appointed and acting Chapter 13 Trustee.
2. That on August 21, 2009, the IRS filed a claim with the Trustee for pre-petition, unpaid federal income taxes in the total amount of \$ 18,090.64, of which amount the IRS claims \$7683.00 constitutes a secured claim and \$10,407.64 constitutes an unsecured general claim, as indicated below:

<u>Tax Period-Secured</u>	<u>Tax Due (Including Penalties and Interest)</u>
12/31/1996	\$7,683.00 (in the form of a lien filed in Spartanburg County, South Carolina)
<u>Unsecured General</u>	<u>Amount</u>
12/31/1996	\$10,407.64

3. That, after reviewing the proof of claim filed by the IRS, a review of the file has indicated that the debtor owns no property in Spartanburg County, South Carolina on which a lien could be placed.

Based on the above, the IRS' claim should be as follows:

Unsecured General: \$18,090.64

WHEREFORE, the debtor prays the Court to enter an Order establishing the value of the unsecured general claim as \$18,090.64, and for such other and further relief as this Court deems just and proper.

DATED: December 11, 2009

Law Offices of John T. Orcutt, P.C. by

s/ John T. Orcutt

John T. Orcutt
Attorney for Debtors
NC State Bar No.: 10212
6616-203 Six Forks Road
Raleigh, NC 27615
(919) 847-9750

UNSWORN DECLARATION UNDER PENALTY OF PERJURY

I, John T. Orcutt, the attorney for the debtors herein, declare under penalty of perjury that the foregoing is true and correct, to the best of my knowledge, information and belief, except as to those things therein alleged upon information and belief, and that as to those things, I believe them to be true.

DATED: December 11, 2009

s/ John T. Orcutt

John T. Orcutt
Attorney for Debtors
NC State Bar No.: 10212
6616-203 Six Forks Road
Raleigh, NC 27615
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Chapter 13

NOTICE OF OBJECTION TO CLAIM

TO: THE HONORABLE ERIC HOLDER, THE TRUSTEE, THE INTERNAL REVENUE SERVICE AND OTHER PARTIES IN INTEREST.

NOTICE IS HEREBY GIVEN of the Objection to Allowance of the Claim of the Internal Revenue Service for Pre-Petition Taxes being filed simultaneously herewith by the attorney for the debtor in the above-referenced case; and

FURTHER NOTICE IS HEREBY GIVEN that if no response to the attached objection is filed, in writing and within Thirty-five (35) days of the date of this objection and notice, the relief requested by the debtors herein may be granted without hearing or further notice. Any such response should be addressed to: **Clerk, U.S. Bankruptcy Court, P. O. Box 1441, Raleigh, NC 27602.**

FURTHER NOTICE IS HEREBY GIVEN that any party desiring a hearing must request a hearing in writing with the above Clerk within the time herein set forth; otherwise no hearing will be conducted unless the Court, in its discretion, directs that a hearing be set. If a hearing is requested, such hearing will be conducted at a date, time and place to be later fixed by the Court and the party requesting such a hearing will be notified accordingly. Any party filing a response and requesting a hearing shall attend the hearing or costs may be assessed against him.

DATE OF NOTICE: December 11, 2009

Law Offices of John T. Orcutt, P.C. by

s/ John T. Orcutt

John T. Orcutt

Attorney for Debtors

NC State Bar No.: 10212

6616-203 Six Forks Road

Raleigh, NC 27615

(919) 847-9750

CERTIFICATE OF SERVICE

I, Betsy Ray, of the Law Offices of John T. Orcutt, P.C., do hereby certify that I am, and at all times hereinafter mentioned was, more than eighteen (18) years of age; and that on this day, I served copies of the foregoing Objection to Allowance of the Claim of the Internal Revenue Service for Pre-Petition Taxes and Notice of Objection to Claim, by Certified U.S. Mail, return receipt requested, postage prepaid, upon the parties set forth below (including addresses):

Ann Marie McMaster
1210 Southerlund Road
Garner, NC 27520

United States Attorney
Attn: Civil Process Clerk
310 New Bern Avenue, Suite 800
Federal Building
Raleigh, NC 27601

Attorney General
5137 Robert F. Kennedy Bldg.
10th St. & Constitution Avenue NW
Washington, DC 20530

Internal Revenue Service
Attn: Managing Agent
P.O. Box 21126
Philadelphia, PA 19114

Internal Revenue Service
Attn: Managing Agent
P.O. Box 21125
Philadelphia, PA 19114

Internal Revenue Service
Attn: Managing Agent
320 Federal Place, Rm. 335
Greensboro, NC 27401

And by electronic noticing:

John F. Logan
Chapter 13 Trustee

It is under penalty of perjury that I certify the foregoing to be true and correct.

DATE: December 11, 2009

Law Offices of John T. Orcutt, P.C. by
s/ Betsy Ray
Betsy Ray